

Debt Acquisition Company of America V, LLC
 1565 Hotel Circle South, Suite 310
 San Diego, CA 92108
 (619) 220-8900

UNITED STATES BANKRUPTCY COURT
 DISTRICT OF NEVADA

In re:) Chapter 11
) Jointly Administered Under
) Case No. BK-S-06-10725 LBR
 USA COMMERICAL MORTGAGE COMPANY,)
) **NOTICE OF TRANSFER OF CLAIM**
) **OTHER THAN FOR SECURITY AND**
 Debtors.) **WAIVER OF NOTICE**
) Bankruptcy Rule 3001(e)(1)

PLEASE TAKE NOTICE that the scheduled claim of **Taylor Samuels Trustee of the Samuels 1999 Trust** ("Transferor") against the Debtor in the amount of **\$25,903.59** has been transferred and assigned other than for security to Debt Acquisition Company of America V, LLC ("DACA"). The signature of the Transferor on this document is evidence of the transfer of the claim and all rights there under. Transferor hereby agrees to waive notice as described by Bankruptcy Rule 3001 (e)(1).

I, the undersigned Transferor of the above-described claim, hereby assign and transfer my claim and all rights there under to DACA upon terms as set forth herein and in the offer letter received. I represent and warrant that the current net amount is not less than **\$25,903.59** and has not been previously objected to, sold, or satisfied. Upon notification by DACA, I agree to reimburse DACA a pro-rata portion of the purchase price if the claim is reduced, objected to, or disallowed in whole or part by the Debtor, the Court, or any other party. Other than as stated above, DACA assumes all risks associated with the debtor's ability to distribute funds. I agree to deliver to Debt Acquisition Company of America any correspondence or payments received subsequent to the date of this agreement. The clerk of the court is authorized to change the address regarding the claim of the Transferor to that of the Transferee listed below.

TRANSFEROR:

Taylor Samuels Trustee of the Samuels 1999 Trust
 198 Concho Drive
 Reno, NV 89521

Print Name Taylor Samuels Title Trustee
 Signature [Signature] Date 9/14/06
 Updated Address (if needed) _____

Phone 775 849-9353 Fax 775 849-9772 E-Mail Taylor.samuels@charter.net

TRANSFeree:

DEBT ACQUISITION COMPANY OF AMERICA V, LLC
1565 Hotel Circle South, Suite 310, San Diego, CA 92108

Signature: _____

Tom Scheidt

Mail Ref#